



CHESTERFIELD COUNTY, VIRGINIA

Application for Renewal of Business License(s)

2008

Joseph A. Horbal, MCR
Commissioner

Office of the Commissioner of the Revenue
P. O. Box 124
Chesterfield, VA 23832-0124
Tel.: (804) 748-1281 Fax: (804) 796-3236
cor@chesterfield.gov www.chesterfield.gov/comrev

**** IMPORTANT ****
Renewal application must be received or postmarked AND tax paid in full by 3/1/2008. 2008 licenses will expire 12/31/2008.

Federal ID # or Soc. Sec. # E-mail Fax # Name Trade Name Mailing Address Local Address (No PO Boxes or mail drops) Office Telephone #	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: center;">FOR OFFICE USE ONLY</th> </tr> <tr> <td style="width: 33%;">Date Filed</td> <td style="width: 33%;">Date Processed</td> <td style="width: 33%;">Payment Amount</td> </tr> <tr> <td> </td> <td> </td> <td>\$</td> </tr> <tr> <td colspan="3" style="height: 40px;"> </td> </tr> <tr> <td colspan="2">START DATE IN CHESTERFIELD</td> <td>BEGINNING/ENDING DATES OF FISCAL YEAR, IF APPLICABLE</td> </tr> <tr> <td colspan="2"> </td> <td> </td> </tr> <tr> <td colspan="2"> TYPE OF ENTITY: <input type="checkbox"/> SOLE PROPRIETOR </td> <td> <input type="checkbox"/> PARTNERSHIP </td> </tr> <tr> <td colspan="2"> <input type="checkbox"/> CORPORATION </td> <td> <input type="checkbox"/> LLC </td> </tr> </table>	FOR OFFICE USE ONLY			Date Filed	Date Processed	Payment Amount			\$				START DATE IN CHESTERFIELD		BEGINNING/ENDING DATES OF FISCAL YEAR, IF APPLICABLE				TYPE OF ENTITY: <input type="checkbox"/> SOLE PROPRIETOR		<input type="checkbox"/> PARTNERSHIP	<input type="checkbox"/> CORPORATION		<input type="checkbox"/> LLC
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SPECIAL NOTES					
LICENSE CLASSIFICATIONS <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 5%;">#</th> <th style="width: 95%;">DESCRIPTION</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>	#	DESCRIPTION			STATE BOARD FOR CONTRACTORS REG. # A CONTRACTORS: Initial here if you do not accept contracts of \$1,000 or more and your gross receipts are less than \$150,000 during any 12 month period: ABC # B Note: ABC gross receipts MUST be included with total retail sales
#	DESCRIPTION				

LICENSE TAX/FEE CALCULATION			
Business Closed? SEE BACK!	LICENSE 01	LICENSE 02	LICENSE 03
1. 2007 GROSS RECEIPTS*: Enter your actual gross receipts for each license. If the amount entered on Line 1 is less than \$200,000 but greater than or equal to \$10,000, skip Lines 2, 3, and 4 and enter \$10.00 on Line 5. If the amount entered on Line 1 is less than \$10,000, skip Lines 2, 3, and 4, and enter \$0.00 on Line 5.			
2. Exclusion: Enter \$200,000 per license ONLY if Line 1 amount is greater than or equal to \$200,000			
3. ADJUSTED GROSS RECEIPTS* (Line 1 – Line 2)			
4. TAX RATE (ONLY if Line 1 amount is greater than or equal to \$200,000)			
5. 2008 TAX: (Line 3 X Line 4) or \$10.00, whichever is greater; OR \$0.00 if Line 1 amount is less than \$10,000			
6. LATE PENALTY (1% per day, up to a maximum of 10%, \$2.00 minimum)			
7. INTEREST (10% per year, assessed monthly on the 1 st of each month)			
8. TOTAL AMOUNT DUE BY MARCH 1, 2008 (Add Lines 5 through 7)			

* FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS

DECLARATION BY TAXPAYER – I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief. **I hereby verify that this location is properly zoned for the licensable business activity(ies) being conducted there.** I understand that a violation of the Zoning Ordinance is a misdemeanor subject to a significant fine. (NOTE: Zoning information is available in the Planning Dept. or by calling (804) 748-1050.)

LICENSE FEE SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* LESS THAN \$200,000

<u>Gross Receipts* Range</u>	<u>License Fee</u>
\$0.00 – \$9,999.99	-0-
\$10,000.00 – \$199,999.99	\$10.00
Note: This fee schedule applies <i>separately</i> to each license classification	

LICENSE TAX SCHEDULE

FOR BUSINESS LICENSE CLASSIFICATIONS WITH GROSS RECEIPTS* OF \$200,000 OR MORE

<u>License Classification</u>	<u>Basis</u>	<u>Rate Factor</u>	<u>Minimum Tax</u>
Professional Service	Gross Receipts	.0020	\$10.00
Financial Service	Gross Receipts	.0020	\$10.00
Note: Maximum tax for the Financial Service classification is \$90,000.00.			
Real Estate Service	Gross Receipts	.0020	\$10.00
Utility Service	Gross Receipts	.0050	\$10.00
Personal or Business Service	Gross Receipts	.0020	\$10.00
Computer Service	Gross Receipts	.0003	\$10.00
Commission Merchant	Gross Receipts	.0020	\$10.00
Merchandise Broker	Gross Profit	.0020	\$10.00
Coin Operated Amusement Machines	Gross Receipts	.0020	\$10.00
Repair Service	Gross Receipts	.0020	\$10.00
Retail Merchant	Gross Receipts	.0019	\$10.00
Note: Gasoline/Diesel retailers: Total of all retail gross receipts: \$ _____ LESS excise taxes collected: \$ _____ = \$ _____ (including non-gas receipts) (Line 1 on front)			
Direct Seller – Retail	Gross Receipts	.0019	\$10.00
Merchant Placing Vending Machines	Gross Receipts	.0019	\$10.00
Amusement/Admissions	Gross Receipts	.0019	\$10.00
Contractor	Gross Receipts	.0014	\$10.00
Note: Contractors must attach a list for any deductions claimed for work done in other localities where licenses were obtained. Speculative builders must attach a list of completed projects.			
Wholesale Merchant	Gross Purchases	.0010	\$10.00
Note: Maximum tax for the Wholesale Merchant classification is \$20,000.00.			
Direct Seller – Wholesale	Gross Receipts	.0005	\$10.00
Note: Direct Seller categories apply only to consumer products sold in private residences.			

FLAT FEES

FOR BUSINESS LICENSE CLASSIFICATIONS WITH FEES NOT RELATED TO GROSS RECEIPTS OR PURCHASES

<u>License Classification</u>	<u>Flat Fee Amount</u>
Alcoholic Beverage – Beer & Wine Sales	\$20.00
Alcoholic Beverage – Mixed Beverage Sales	
Seating Capacity: 1 – 100	\$200.00
101 – 150	\$350.00
over 150	\$500.00
Flea Market/Craft Show/Trade Show Promoter	\$2.00 per vendor per day, minimum of five vendors required
Itinerant Merchant – Edible Perishables	\$50.00
Itinerant Merchant – Goods, Wares, Merchandise (January – June)	\$250.00
Itinerant Merchant – Goods, Wares, Merchandise (July – December)	\$250.00
Night Club Operator	\$100.00
Peddler – Edible Perishables	\$25.00
Peddler – Goods, Wares, Merchandise	\$500.00

ADDITIONAL INSTRUCTIONS

- If your business does not fit one of the above classifications or if you have any questions concerning your license classification, please call **(804) 748-1281**.
 - If your federal income tax return is prepared on a fiscal year basis your base year **MUST** be the fiscal year ending during the calendar year preceding the license year. Gross receipts* must be reported using the same method of accounting as is used for federal income tax purposes.
 - Renewal applications and payments must be received or postmarked on or before 3/1/2008 to avoid late charges. Applications and payments for new businesses must be received or postmarked within 30 days of beginning business in order to avoid late charges. Make checks payable to: TREASURER, Chesterfield County.
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OUT OF BUSINESS

My last day of business was: _____. Gross receipts* in 2007 were: \$ _____.

*FOR WHOLESALE MERCHANT LICENSES, ENTER GROSS PURCHASES RATHER THAN GROSS RECEIPTS